

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**SECOND SUPPLEMENTAL DECLARATION OF MARTIN FLASHNER IN SUPPORT
OF DEBTORS' APPLICATION FOR ENTRY OF AN ORDER (I) AUTHORIZING THE
RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS TAX
COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER, EFFECTIVE AS OF
JULY 13, 2022, AND (II) GRANTING RELATED RELIEF**

I, Martin Flashner, hereby declare under penalty of perjury, pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure as follows:

1. I am a tax professional and retired EY LLP² partner and a part-time independent contractor retained by EY Israel. I hold a CPA license from Connecticut.
2. The facts set forth in this declaration are based upon my personal knowledge, upon information and belief, and upon records kept and reviewed by me.³
3. I understand that on April 19 and April 24, 2023, Debtors' counsel provided EY LLP with the names of additional Parties in Interest that had not been shared with EY LLP at the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² Terms defined in the First Flashner Declaration (as defined in paragraph 3 herein) have the same definitions herein.

³ I do not have copies of client matter records from my time as an EY LLP partner.

time the time my original declaration and first supplemental declaration were filed [Docket No.'s 1404, Ex. D and 1994, respectively] (the "Second Set of Additional Parties in Interest").

4. Based on a review of my personal files and my recollections, in my capacity as an EY LLP partner and/or as an independent contractor to EY Israel, I have not provided services to the Parties in Interest listed on the Second Set of Additional Parties in Interest.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: May 24, 2023


MARTIN FLASHNER